

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

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:
In re : **Chapter 11 Case No.**
:
LEHMAN BROTHERS HOLDINGS INC., et al., : **08-13555 (JMP)**
:
: **(Jointly Administered)**
:
Debtors. : **Ref. Docket No. 15375**
:
-----X

AFFIDAVIT OF SERVICE

STATE OF NEW YORK)
) ss.:
COUNTY OF NEW YORK)

SAMUEL GARCIA, being duly sworn, deposes and says:

1. I am employed as a Noticing Coordinator by Epiq Bankruptcy Solutions, LLC, located at 757 Third Avenue, New York, New York 10017. I am over the age of eighteen years and am not a party to the above-captioned action.
2. On March 25, 2011, I caused to be served the "Supplemental Affidavit and Disclosure Statement of Jacqueline M. O'Neil, on behalf of The O'Neil Group," dated March 24, 2011 [Docket No. 15375], by causing true and correct copies to be:
 - i. delivered via electronic mail to those parties listed on the annexed Exhibit A, and
 - ii. enclosed securely in a separate postage-prepaid envelope and delivered via overnight mail to Office of the US Trustee, Tracy Hope Davis, Esq., Elisabetta G. Gasparini, Esq., Andrea B. Schwartz, Esq., 33 Whitehall Street, 21st Floor, New York, NY 10004.
3. All envelopes utilized in the service of the foregoing contained the following legend:
"LEGAL DOCUMENTS ENCLOSED. PLEASE DIRECT TO ATTENTION OF ADDRESSEE, PRESIDENT OR LEGAL DEPARTMENT."

/s/ Samuel Garcia
Samuel Garcia

Sworn to before me this
25th day of March, 2011

/s/ Cassandra Murray

Cassandra Murray
Notary Public, State of New York
No. 01MU6220179
Qualified in the County of Queens
Commission Expires April 12, 2014

EXHIBIT A

Exhibit A

Counsel to the Official Committee of Unsecured Creditors

MILBANK, TWEED, HADLEY & MCCLOY LLP
DENNIS DUNNE, LUC DESPINS, WILBUR FOSTER, JR
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Additional Party

THE O'NEIL GROUP
ATTN: JACQUELINE M. O'NEIL
EMAIL: jacque.oneil@oneiltaxteam.com